



COLUMBIA RIVER/WILLAMETTE VALLEY COMBINED FEDERAL CAMPAIGN

2005 Application Instructions for Local Federations

BACKGROUND

Enclosed is the model application for participation by local federations in the Combined Federal Campaign (CFC). The following instructions and form are intended to assist charitable federations in applying for participation in the CFC. All aspects of the CFC, including eligibility for participation, are strictly governed by Federal regulation. Copies of current CFC regulations are available in PDF and Word formats on our website at www.opm.gov/cfc. Additional copies of the application can also be downloaded from the website.

All required documents and attachments must be complete and submitted before the application deadline each year. *Applicants whose applications do not contain documents or who submit incomplete or out-of-date documents will not be permitted to correct their applications during the appeals process.* Federations that apply for local eligibility and are found ineligible will have *one* opportunity to appeal to the Local Federal Coordinating Committee (LFCC) for reconsideration. If found ineligible on appeal by the LFCC, the federation may appeal the LFCC's decision to the Director of the Office of Personnel Management (OPM). The Director's decision is final for administrative purposes. Appellants should insure that their appeals are complete and responsive to the actual reasons for the LFCC denial decision.

Each LFCC determines the application deadline for federations seeking local eligibility. Since local dates will vary, please check with the local CFC for local application deadlines and filing information.

If a local application form is available, OPM suggests that federations use the local application provided when applying to the Combined Federal Campaign (CFC).

The CFC regulations, at 5 CFR §950.604, require that federations retain documents pertinent to the campaign for at least three completed campaign years. Documents requested by OPM must be made available within 10 business days of request.

**APPLICATIONS ARE DUE BY 5:00 P.M.
MONDAY, APRIL 18TH, 2005 TO:**

Attention: CFC Application
Oregon Federal Executive Board
1220 SW 3rd Ave., Suite 1776
Portland, OR 97204-2823

**FAXES OR ELECTRONIC SUBMISSIONS
OF APPLICATIONS ARE NOT ACCEPTED**

DEFINITIONS

Federation Legal name of the applicant federation. If the name of the federation is different from the name which appears on the IRS determination letter, IRS Form 990, audited financial statements, or annual report, official documentation from the IRS or a state government authorizing this name change must accompany the application. The Federal Tax ID Number must be included.

4 Digit CFC No. The number assigned to the federation in the previous year's campaign, if applicable.

Mailing Address A physical mailing address must be provided - Post Office Box addresses will not be accepted.

Telephone Organization's telephone number.

Contact Person The contact person is the individual to whom the CFC will direct communications. This may be any individual in the organization.

Contact Address Contact Person's physical mailing address if different than the organization's address. Post Office Boxes may not be used.

Contact Telephone Contact Person's telephone number, if different than the organization's number.

Fax Contact Person's fax number.

Contact E-Mail Address Contact person's electronic mail address.

Federation Website Address List the complete Internet address of the applicant federation (no e-mail addresses).

Disbursement Address List the address where paper checks will be sent, if different from mailing address. Post office boxes may be used for the disbursement address.

Certifying Official The certifying official is the individual who has the authority to affirm that all statements in the application are accurate.

INSTRUCTIONS

New Federation Applicants must submit, along with its application, the complete applications of all member organizations.

Item 1

Check the one appropriate box. **Include as Attachment A a listing of all member organizations, including their legal names and administrative and fundraising rates.** If applying for local or adjacent eligibility, make sure you include as **Attachment A** information on your local presence, or local presence through your member organizations, such as office location, hours of operations, etc. **If applying for statewide eligibility make sure to include proof of statewide coverage as Attachment A.** Federations applying for statewide eligibility must provide either a detailed description of the services and activities they provide to 30 percent of their target population in a given state OR a detailed description of those activities covering 30 percent of the state's geographical boundaries, either directly or indirectly through their member organizations.

If a federation claims direct services, it must include a description of the human health and welfare benefits provided.

Item 2

Include as Attachment B the federation's most recent IRS determination letter. If the name of the applicant organization differs on the IRS determination letter, IRS Form 990, audited financial statements, or annual report, documentation from the IRS or state government authorizing this name change must accompany the application. *Interim IRS 501(c)(3) letters with expiration dates before December 31 of the year preceding the campaign year for which the organization is applying will be accepted only with proof of application to the IRS for permanent 501(c)(3) status.*

Item 3

Check the one appropriate box.

Item 4

Include as **Attachment C** a detailed description of the programs, services, benefits, etc. provided by the federation or its member organizations within the previous year and how those programs, services, benefits, etc. affect the health and/or welfare of the target population.

Item 5

If the federation is required to submit audited financial statements, the certifying official must verify that the federation uses the accrual method of accounting. ***No other basis of accounting is acceptable under Generally Accepted Accounting Principles (GAAP). The cash basis, modified cash basis, and modified accrual basis are not acceptable methods of accounting under GAAP. Use of these other accounting methods will result in a denial.*** Newly created federations operating for less than one year are not required to submit audited financial statements. However, newly created federations operating for less than one year must submit unaudited financial statements covering the period of operation.

Item 6

Check the one appropriate box. **Include as Attachment D a copy of the federation's annual audited financial statements.** Combined and consolidated financial statements are not accepted

unless the applicant's financial information is reflected in a separate audited combining or consolidating schedule. *The audited financial statements must cover the fiscal period ending not more than 18 months prior to the January of the campaign year to which the federation is applying.*

The audited financial statements must verify that the federation is honoring designations made to each member organization. The IRS Form 990 and audited financial statements must cover the same fiscal period and be prepared using the accrual basis of accounting. If revenue and expenses on the two documents differ, these amounts must be reconciled either on the IRS Form 990, Parts IV-A and IV-B, or by the independent certified public accountant who completed the audit in an accompanying signed statement. For further information, please see CFC Memorandum 2004-11. (An applicant for federation status that is a newly created organization operating for less than twelve months is not required to submit audited financial statements. However, the organization must submit **unaudited** financial statements that cover the period of operation. An applicant for federation status that has been operating for at least a year, whether or not as a federation, must submit audited financial statements.)

Item 7

Include as Attachment E a copy of the most recently completed, signed IRS Form 990, including signature on page 6 in the block marked "Signature of officer." The preparer's signature alone is not sufficient. A complete form includes all supplemental statements and schedules, if applicable, for the applicant federation. (A completed Form 990 is required to be eligible for the CFC even if the Internal Revenue Service does not require your federation to file the Form 990. IRS Forms 990EZ, 990PF, and comparable forms will not be accepted. However, smaller federations that file Form 990EZ may submit it with pages 1 & 2 of the Form 990 attached. The IRS Form and audited financial statements must cover the same fiscal period and be prepared using the accrual basis of accounting if annual revenue is \$100,000 or more. If revenue and expenses on the two documents differ, these amounts must be reconciled either on the IRS Form 990, Parts IV-A and IV-B, or by the independent certified public accountant who completed the audit in an accompa-

nying signed statement.

IMPORTANT NOTE:

OPM prefers that applicants reconcile their revenues and expenses using page 4 of the IRS Form 990. All IRS Forms 990 MUST be signed by an official of the federation. For additional guidance about reconciling audited financial statements and IRS Forms 990, please refer to CFC Memorandum 2004-11.

Item 8

Check the one appropriate box. The annual percentage for administrative and fundraising expenses is computed **only** from IRS Form 990 by adding the amount spent on "management and general" (line 14) to "fundraising" (line 15) and dividing the resulting total by "total revenue" (line 12). **No other method may be used to calculate this percentage. If the annual percentage for administrative and fundraising expenses is greater than 25.04%, include as Attachment F an explanation of the federation's management, general and fundraising expenses and a formal plan to reduce expenses to 25% or less.** Failure to separately submit an acceptable justification and plan for reducing expenses may result in a denial.

Item 9

Self-explanatory

Item 10

Self-explanatory

Item 11

Self-explanatory

Item 12

Self-explanatory

Item 13

Fill in name of state or entity.

Item 14

Federations receiving over 80% of revenue from government sources are not eligible to participate in the CFC. Certify only if revenue from government sources, line 1c on IRS Form 990, is 80% or less of line 12 of IRS Form 990. (Divide line 1c by line 12.) Medicaid and Medicare are not included as revenue from a government source.

Item 15

Self- Explanatory

Item 16

Self- Explanatory

Item 17

Include as Attachment G a copy of the federation's most recently completed annual report.

The annual report must cover the fiscal year ending not more than 18 months prior to January of the campaign year to which the federation is applying or the preceding calendar year. It must contain a full description of the federation's activities and supporting services during the year covered by the report and identify its directors and chief administrative personnel. Attachment G must also include information about the terms of office for the applicant's governing board's officers and members and the dates, times and places of their meetings over the past year.

Attachment G must also include details of the membership dues and/or service charges received by the federation from the charitable organizations participating as members. The information should be clearly presented to allow the general public to understand the amounts raised, the source of contributions, the costs of fundraising, and how costs are recovered from donations. Federations are required to add this information as a permanent feature of the annual report made available to the public.

Item 18

Executive Order 13224 directs all U.S. persons, including agencies of the U.S. government, to take all appropriate measures within their authority to carry out its provisions. Pursuant to E.O. 13224, U.S. persons may not engage in various transactions with persons who commit or support terrorism including contributing funds to such persons or providing or receiving services from them. Also, the U.S. Department of State in consultation with the U.S. Department of Justice maintains a Terrorist Exclusion List, one effect of which is to deter donations or contributions to named organizations. Accordingly, OPM requires that all organizations that apply to participate in the CFC certify that they do not employ individuals or contribute funds to entities or persons on either the Department of Treasury's Office of Foreign Assets

Control Specially Designated Nationals List (OFAC SDN) (www.treas.gov/offices/enforcement/ofac/sdn/index.html) or the Terrorist Exclusion List (TEL) (<http://www.state.gov/s/ct/rls/fs/2004/32678.htm>) Should any change in circumstances pertaining to the certification occur at any time, the organization must notify the Office of CFC Operations immediately.

The Office of CFC Operations will make available links to all relevant websites. See www.opm.gov/cfc/opmmemos/2003/list.asp.

Item 19

Include as Attachment H, a statement in 25 words or less that describes the federation's program activities. The statement should not repeat the federation's name, but must include the legal name as registered with the IRS if the federation does business under a different name. All federations must include their IRS Employee Identification Number (EIN) regardless of whether or not they are operating under a "dba" ("doing business as"). The statement must also include a telephone number that can be reached from any location in the U.S. and the federation's administrative and fundraising rate. The legal name listing, telephone number, EIN, and administrative and fundraising rate will NOT count as part of the 25-word statement. An Internet address where information on the organization can be obtained may be included and will not count toward the 25 words. OPM will not be responsible for incorrect Internet addresses. E-mail addresses are not accepted. **Include in this attachment the 25-word statements for all member organizations.**

Special design text used to draw attention to a federation title, such as special fonts, capitalization, quotations, and underlining, are not accepted. **Any statement that uses special features or exceeds 25 words will be edited by the LFCC.** Federations will be listed by their legal IRS recognized name as it appears on the IRS determination letter only unless the appropriate legal documentation permitting otherwise is provided with the application. The appropriate format is as follows:

(PLEASE PROVIDE YOUR “ATTACHMENT H” IN THE EXACT FORMAT BELOW. Do not worry if you do not have your four-digit code; we have it on record or will assign one to you.)

0000 Name of Federation (202) 555-1234 www.opm.gov/cfc (Legal Name of Federation, if applicable) EIN#12-3456789 – The description will contain no more than 25 words. It should be worded so the donor understands the program services provided. **4.2%**

IMPORTANT: All application information must be specific to the applicant federation. Regional and/or national materials will not be accepted for local chapters.

For further details regarding CFC eligibility requirements for local organizations and federations, refer to CFC Guidance Memorandum 2004-11 on the CFC website at www.opm.gov/cfc.

Attachment Summary:

Attachment A - Supporting statements and/or documentation of substantial local, statewide or adjacent CFC territory presence.

Attachment B - Your most recent IRS non-profit determination letter.

Attachment C - A detailed description of the programs, services, benefits, etc. provided by the federation or its member organizations.

Attachment D - A copy of the federation's annual audit.

Attachment E - A copy of the most recently completed, signed IRS Form 990.

Attachment F - If the federation's annual percentage for administrative and fundraising expenses is greater than 25.04%, include a detailed justification of these expenses and a formal plan to reduce them to 25% or less.

Attachment G - A copy of the federation's most recent annual report, accompanied by details of membership dues and/or service charges received by the federation from your participating members.

Attachment H - A 25-word description of your organization, and a listing of 25-word descriptions for you participating members, in the format shown above.

**COLUMBIA RIVER/WILLAMETTE VALLEY
COMBINED FEDERAL CAMPAIGN
2005 APPLICATION FOR LOCAL FEDERATIONS**

Federation: _____

Four-Digit CFC Number (If a participant in the last year's CFC): _____

Mailing Address: _____
(Post Office Box addresses are not accepted and may result in automatic disqualification.)

Telephone: () _____

Contact Person: _____

Contact Address: _____
(If different from the above address -- All CFC correspondence will be sent to this address.)

Contact Telephone: () _____ Contact Fax: () _____

Contact E-Mail Address: _____

Federation Internet Address: _____

Disbursement Address: _____
(This is the address where paper checks will be sent.)

CERTIFYING OFFICIAL

I, _____, am the duly appointed representative of
(Name)

_____ authorized to certify and affirm all statements
(Federation)
enclosed in this application.

(Signature)

(Typed or Printed Name)

Date Completed _____
(Title)

**NOTE: All application information must be specific to the applicant federation.
Regional and/or national materials will not be accepted for local chapters.**

1) Place a check in the **one** appropriate box:

- ☐ I certify that the federation named in the application has a substantial local presence in the geographical area covered by the local campaign either itself or through its member organizations. (*Substantial local presence is defined as a staffed facility, office or portion of a residence dedicated exclusively to that federation, available to members of the public seeking its services or benefits. The facility must be open at least 15 hours a week and have a telephone dedicated exclusively to the federation.*) **Include as ATTACHMENT A supporting statements and/or documentation of substantial local presence.**

-OR-

- ☐ I certify that the applicant federation named in the application has a substantial local presence in the geographical area covered by an adjacent local campaign either itself or through its member organizations. (*Substantial local presence is defined as a staffed facility, office or portion of a residence dedicated exclusively to that federation, available to members of the public seeking its services or benefits. The facility must be open at least 15 hours a week and have a telephone dedicated exclusively to the federation.*) **Include as ATTACHMENT A supporting statements and/or documentation of substantial local presence in an adjacent campaign.**

-OR-

- ☐ I certify that the federation named in the application has a substantial statewide presence either itself or through its member organizations. (*Substantial statewide presence is defined as providing or conducting real services, benefits, assistance or program activities covering 30 percent of the state's geographic boundaries OR providing or conducting real services, benefits, assistance or program activities affecting 30 percent of the target population in the given state.*) **Include as ATTACHMENT A supporting statements and/or documentation of substantial statewide presence.**

- 2) ☐ I certify that the Internal Revenue Service recognizes the federation named in this application as tax-exempt under 26 U.S.C. 501(c)(3) and to which contributions are tax deductible pursuant to 26 U.S.C. 170. **Include a copy of the most recent IRS determination letter as ATTACHMENT B.** (*Interim 501(c)(3) letters with expiration dates before December 31 of the year preceding the campaign year for which the organization is applying will be accepted only with proof of application to the IRS for permanent 501(c)(3) status.*) If the name of the applicant organization is different from the name which appears on the IRS determination letter, IRS Form 990, IRS determination letter, audited financial statements, or annual report, official documentation from the IRS or state government authorizing this name change must accompany the application. The Federal Tax ID Number must be included.

3) Place a check in the **one** appropriate box:

- ☐ I certify that the expenses of the federation named in this application connected with lobbying and all attempts to influence voting or legislation at the local, state or Federal level would classify it as a tax-exempt agency under 26 U.S.C. 501(h).

-- OR --

- ☐ I certify that the federation named in this application does not engage in lobbying nor does it attempt to influence voting or legislation at the local, state or Federal level.

- 4) ☐ I certify that the federation named in this application is a human health and welfare federation providing services, benefits, or assistance to, or conducting activities that directly or indirectly affect,

human health and welfare either itself or through its member organizations. If a federation claims direct services, it must include supporting information that describes the human and welfare benefits provided within the previous year. **Include as ATTACHMENT C supporting information that describes the health and welfare benefits provided within the previous year.**

- 5) ☐ I certify that the federation named in the application accounts for its funds in accordance with generally accepted accounting principles (GAAP). Note: The only acceptable basis of accounting under GAAP is the accrual method. Cash basis, modified cash basis, and modified accrual basis are not acceptable methods of accounting under GAAP.

- 6) Place a check in the **one** appropriate box:

- ☐ I certify that the federation named in the application was audited in accordance with generally accepted auditing standards (GAAS) by an independent certified public accountant in the immediately preceding year. **Include a copy of the federation's most recently completed audited financial statements as ATTACHMENT D.** Combined and consolidated financial statements are not accepted unless the applicant's financial information is reflected in a separate audited combining or consolidating schedule. *(The audited financial statements must cover the fiscal period ending not more than 18 months prior to the January of the campaign year to which the federation is applying. The audited financial statements must verify that the federation is honoring designations made to each member organization. The IRS Form and audited financial statements must cover the same fiscal period and be prepared using the accrual basis of accounting. If revenue and expenses on the two documents differ, these amounts must be re-conciled either on the IRS Form 990, Parts IV-A and IV-B, or by the certified public accountant who completed the audit in an accompanying signed statement. For further information, please see CFC Memorandum 2004-11.)*

-OR-

- ☐ I certify that the federation named in the application has been operating for less than one year and therefore is not required to submit audited financial statements. **Include a copy of the federation's unaudited financial statements covering the period of operation as ATTACHMENT D.**

- 7) ☐ **Include as ATTACHMENT E a copy of the most recently completed IRS Form 990, including signature on page 6 in the box marked "Signature of officer." The preparer's signature alone is not sufficient. NOTE: If the Internal Revenue Service does not require your federation to file the Form 990, you must still complete one in accordance with IRS regulations to be eligible for the CFC. IRS Forms 990 EZ, 990PF, and comparable forms are not accepted. However, smaller federations that file Form 990EZ may submit it with pages 1 & 2 of the Form 990 attached. (The IRS Form and audited financial statements must cover the same fiscal period and be prepared using the accrual basis of accounting. If revenue and expenses on the two documents differ, these amounts must be reconciled either on the IRS Form 990, Parts IV-A and IV-B, or by the certified public accountant who completed the audit in an accompanying signed statement.)**

- 8) Place a check in **one** appropriate box:

- ☐ I certify that the federation named in this application has spent 25% or less of its total support and revenue on administrative and fundraising expenses during the year covered by its sub-mitted IRS Form 990. The actual percentage of administrative and fundraising expenses is ____%. This percentage has been computed from information on the IRS Form 990 by adding the amount spent on "management and general" (line 14) to "fundraising" (line 15) and dividing the resulting total by "total revenue" (line 12). No other method may be used to calculate this percentage.

-- OR -

- ☐ I certify that the federation named in this application has spent in excess of 25% of its total support and revenue on administrative and fundraising expenses during the year covered by its submitted IRS Form 990. The actual percentage of administrative and fundraising expenses is _____ % and this percentage is reasonable under the circumstances. **Include as ATTACHMENT F an explanation of the federation's management, general, and fundraising expenses and a formal plan to reduce these expenses to 25% or less of its total support and revenue.** For any member organization that has spent more than 25% of its total support and revenue on administrative and fundraising expenses during the year covered by its submitted IRS Form 900, also **include as ATTACHMENT F an administrative cost explanation and formal plan from the member organization.**
- 9) ☐ I certify that an active and responsible governing body, whose members have no material conflict of interest and a majority of which serve without compensation, directs the federation named in this application.
- 10) ☐ I certify that the federation named in this application prohibits the sale or lease of CFC contributor lists.
- 11) ☐ I certify that the federation named in this application conducts publicity and promotional activities based upon its actual programs and operations, that these activities are truthful and non-deceptive, include all material facts, and make no exaggerated or misleading claims.
- 12) ☐ I certify that the federation named in this application effectively uses the funds contributed by federal personnel for its announced purposes.
- 13) ☐ I certify that the federation named in this application is chartered/incorporated under a governmental entity. This entity or state is _____.
- 14) ☐ I certify that the federation named in this application has in the preceding year received no more than 80 percent of its total support and revenues from government sources. (Revenue from government sources must be computed from the IRS Form 990 by dividing line 1c by line 12.)
- 15) ☐ I certify that all listed member organizations of the federation meet all eligibility criteria of 5 CFR §§ 950.202, 950.203 and 950.204 to be included on the local list.
- 16) ☐ I certify that the federation named in this application does not employ, in its CFC operations, the services of private consultants, consulting firms, advertising agencies or similar business organizations to perform the policy-making or decision-making functions in the CFC.
- 17) ☐ I certify that the federation named in this application prepares and makes available to the public an annual report that includes a full description of the federation's activities and supporting services, member fees and/or service charges, and identifies its directors/governing body and chief administrative personnel. **Include as ATTACHMENT G a copy of the most recently completed annual report.** The annual report must cover the fiscal year ending not more than 18 months prior to January of the campaign year to which the federation is applying or the preceding calendar year. *Attachment G must also include information about the membership dues and/or service charges received by the federation from the charitable organizations participating as members. The information should be clearly presented to allow the general public to understand the amounts raised, the sources of contributions, the cost of fundraising, and how costs are recovered from donations. Federations are required to add this information as a permanent feature of the annual report available to the public. In addition, federations are to include terms of office for the applicant's governing board's officers and members and the dates, times and places of the board's meetings over the past year.*

- 18) ☐ I certify that, as of the date on which this application is being submitted to the CFC, the organization named in this application does not knowingly employ individuals or contribute funds to entities or persons on either the Department of Treasury's Office of Foreign Assets Control Specially Designated Nationals List or the Terrorist Exclusion List. Should any change in circumstances pertaining to this certification occur at any time, the organization will notify OPM's Office of CFC Operations immediately.
- 19) Include as **Attachment H** the 25-word statement for listing the federation in the campaign brochure. Also include with **Attachment H** a 25-word statement *for each member organization*.

I CERTIFY THAT I HAVE READ ALL THE CERTIFICATIONS SET FORTH IN THIS DOCUMENT AND THAT MY SIGNATURE BELOW SIGNIFIES THAT I ACKNOWLEDGE AND AGREE WITH SUCH CERTIFICATIONS.

Certifying Official's Signature & Title

Date

APPLICATIONS ARE DUE BY 5:00 P.M. MONDAY, APRIL 18TH, 2005 TO:

Attention: CFC Application
Oregon Federal Executive Board
1220 SW 3rd Ave., Suite 1776
Portland, OR 97204-2823

FAXES OR ELECTRONIC SUBMISSIONS OF APPLICATIONS ARE NOT ACCEPTED

NOTE: The certifying official's signature in the federation application must be original. Federations are permitted to provide photocopies of the certifying official's signatures of its members if it has the original on file. The LFCC reserves the right to request a copy of the original signature. Automatic pens and/or signature stamps may not be used.

Public Burden Statement

We think this form takes an average of 3 hours to complete, including the time for getting the needed data and reviewing both the instructions and completing the form. Send comments regarding our estimate or any other aspects of this form, including suggestions for reducing completion time to Office of Personnel Management (OPM), OPM Forms Officer, Paperwork Reduction Project (3206-0131), Washington, DC 20415-7900. The OMB number 3206-0131 is currently valid. OPM may not collect this information, and you are not required to respond, unless this number is displayed.